



3014 (02-09-04)

ANNUAL REPORT

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KIMBERLY WATER UTILITY**Utility Address:** 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136**When was utility organized?** 1/1/1925**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RICK J HERMUS**Title:** SECRETARY/ TREASURER**Office Address:** KIMBERLY WATER UTILITY
515 KIMBERLY AVENUE
KIMBERLY, WI 54136**Telephone:** (920) 788 - 7500**Fax Number:** (920) 788 - 9723**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: ERICKSON AND ASSOCIATES**Title:****Office Address:** ERICKSON AND ASSOCIATES
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:** jason@erickson-cpas.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: ERICKSON AND ASSOCIATES**Title:****Office Address:** ERICKSON AND ASSOCIATES
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:** jason@erickson-cpas.com**Date of most recent audit report:** 3/31/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DENNIS VANDER BLOEMEN**Title:** SUPERINTENDENT**Office Address:** KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136**Telephone:** (920) 788 - 7500**Fax Number:** (920) 788 - 9723**E-mail Address:**

Name: RICK J HERMUS**Title:** SECRETARY/TREASURER**Office Address:** KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136**Telephone:** (920) 788 - 7500**Fax Number:** (920) 788 - 9723**E-mail Address:**

Name of utility commission/committee: KIMBERLY WATER COMMISSION

Names of members of utility commission/committee:

JOHN JOHNSON

ROBERT KRUEGER

ROGER PRICE, CHAIRMAN

EARL STRICK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	782,374	624,198	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	459,026	389,388	2
Depreciation Expense (403)	86,803	85,044	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,632	88,244	5
Total Operating Expenses	629,461	562,676	
Net Operating Income	152,913	61,522	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	152,913	61,522	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,938	8,700	10
Miscellaneous Nonoperating Income (421)	6,900	6,947	11
Total Other Income	18,838	15,647	
Total Income	171,751	77,169	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	171,751	77,169	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,552	12,158	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	10,552	12,158	
Net Income	161,199	65,011	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,259,576	1,157,433	20
Balance Transferred from Income (433)	161,199	65,011	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(37,132)	(37,132)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,457,907	1,259,576	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENTS	11,938	5
Total (Acct. 419):	11,938	
Miscellaneous Nonoperating Income (421):		
ANTENNA RENTALS	6,900	6
Total (Acct. 421):	6,900	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(37,132)	11
Total (Acct. 436)--Debit:	(37,132)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	782,374	0	0	0	782,374	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	782,374	0	0	0	782,374	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	121,718		121,718	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	121,718	0	121,718	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,003,126	3,971,952	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	987,495	905,051	2
Net Utility Plant	3,015,631	3,066,901	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	28,702	7,799	8
Temporary Cash Investments (132)	245,508	69,657	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	195,684	180,761	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,793	41,192	14
Materials and Supplies (150)	6,012	9,355	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	172,362	153,234	17
Total Current and Accrued Assets	687,061	461,998	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,109	2,109	20
Total Deferred Debits	2,109	2,109	
Total Assets and Other Debits	3,704,801	3,531,008	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	931,852	931,852	21
Appropriated Earned Surplus (215)	42,890	79,627	22
Unappropriated Earned Surplus (216)	1,457,907	1,259,576	23
Total Proprietary Capital	2,432,649	2,271,055	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	159,159	174,960	26
Total Long-Term Debt	159,159	174,960	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,723	8,955	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,515	64,515	31
Interest Accrued (237)	2,454	2,700	32
Other Current and Accrued Liabilities (238)	111,132	96,653	33
Total Current and Accrued Liabilities	200,824	172,823	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	912,169	912,169	41
Total Liabilities and Other Credits	3,704,801	3,531,007	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,003,126	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,003,126	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	987,495	0	0	0	10
Total Accumulated Provision	987,495	0	0	0	
Net Utility Plant	3,015,631	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	905,051				905,051	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,803				86,803	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,351				4,351	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	91,154	0	0	0	91,154	13
Debits during year						14
Book cost of plant retired	8,710				8,710	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,710	0	0	0	8,710	19
Balance End of Year	987,495	0	0	0	987,495	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,012	9,355	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,012	9,355	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	931,852	1
Changes during year (explain):		2
Balance end of year	931,852	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PROMISSARY NOTE	05/01/1991	10/01/2000	6.00%	159,159	1
Total for Account 224				159,159	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,515	1
Accruals:		
Charged water department expense	83,632	2
Charged electric department expense		3
Charged sewer department expense	1,562	4
Other (explain):		
NONE		5
Total Accruals and other credits	85,194	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,315	7
PSC Remainder Assessment	843	8
Other (explain):		
P.I.L.O.T.	74,036	9
Total payments and other debits	85,194	
Balance end of year	64,515	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PROMISSARY NOTE	2,700	10,552	10,798	2,454	3
Subtotal	2,700	10,552	10,798	2,454	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,700	10,552	10,798	2,454	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	912,169	0	0	0	0	912,169	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	912,169	0	0	0	0	912,169	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	195,684	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	195,684	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
MISCELLANEOUS	38,793	12
Total (Acct. 145):	38,793	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED ASSESSMENTS	2,109	15
Total (Acct. 183):	2,109	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,987,539	0	0	0	3,987,539	1
Materials and Supplies	7,683	0	0	0	7,683	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	946,273	0	0	0	946,273	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	912,169	0	0	0	912,169	6
Other (specify):					0	7
Average Net Rate Base	2,136,780	0	0	0	2,136,780	
Net Operating Income	152,913	0	0	0	152,913	8
Net Operating Income as a percent of						
Average Net Rate Base	7.16%	N/A	N/A	N/A	7.16%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	931,852	1
Appropriated Earned Surplus	61,258	2
Unappropriated Earned Surplus	1,358,741	3
Other (Specify):		4
Total Average Proprietary Capital	2,351,851	
Net Income		
Net Income	161,199	5
Percent Return on Proprietary Capital	6.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 10/20/99

Item 1: office supplies, regulatory commission and miscellaneous general expenses had been reported in customer accounts expense in 1997. Pumping, and Transmission/Distribution expenses increases are proportional to increases in revenues.

Item 2: Deferred special assessments will be reclassified to account 124 in 1999.

Item 3: Services were replaced by utility, for net 0 unit additions (my error).

ele

October 15, 1999

Mr. Rick J. Hermus, Secretary Treasurer
Kimberly Municipal Water Utility
515 West Kimberly Avenue
Kimberly, WI 54136-1335

1998 Analytical Review DWCCA-2870-ELE

Dear Mr. Hermus:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of page W-1, we noted the following total expense categories increased or decreased over 25% and \$5,000 without explanation as requested on the Water Operation and Maintenance Expense schedule:

Total Customer Accounts Expenses
Total Pumping Expense
Total Transmission and Distribution Expenses

Please briefly explain these increases and/or decreases.

2. During our review, we noted an amount reported in Account 183, Other Deferred Debits, page F-19, described as "deferred assessments." If this amount is for deferred special assessments, it is more appropriately reported in Account 124, Other Investments. If these are deferred special assessments, please reclassify this amount in 1999. If this amount is not for deferred special assessments, please furnish more detail regarding this amount.

3. During our review, we noted \$3,445 reported as an addition to Account 345, Services, Water Utility Plant in Service schedule, page W-8. However, no corresponding units were reported on the Water Services schedule, page

FINANCIAL SECTION FOOTNOTES

W-16, and no contributions were reported in Account 271, Contributions in Aid of Construction, page F-18. Please explain why there were services dollars in plant, but no units added and who paid for these services.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Roger Price, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	766,748	1
Total Sales of Water	766,748	
Other Operating Revenues		
Forfeited Discounts (470)	5,119	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,507	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,626	
Total Operating Revenues	782,374	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	113,838	9
Water Treatment Expenses (630-635)	105,165	10
Transmission and Distribution Expenses (640-655)	110,687	11
Customer Accounts Expenses (901-904)	2,976	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	126,360	14
Total Operation and Maintenance Expenses	459,026	
Other Operating Expenses		
Depreciation Expense (403)	86,803	15
Amortization Expense (404-407)		16
Taxes (408)	83,632	17
Total Other Operating Expenses	170,435	
Total Operating Expenses	629,461	
NET OPERATING INCOME	152,913	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,103	112,500	282,100	4
Commercial	144	25,986	51,787	5
Industrial	15	121,127	128,437	6
Total Metered Sales to General Customers (461)	2,262	259,613	462,324	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		167,987	8
Other Sales to Public Authorities (464)	26	8,311	15,122	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	93,094	121,315	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,290	361,018	766,748	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Village of Combined Locks	village limits	93,094	121,315	1
Total		93,094	121,315	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	167,987	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	167,987	
Forfeited Discounts (470):		
Customer late payment charges	5,119	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,119	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,264	10
Other (specify):		
BULK WATER SALES	5,243	11
Total Other Water Revenues (474)	10,507	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	88,986	7
Operation Supplies and Expenses (623)	2,502	8
Maintenance of Pumping Plant (625)	22,350	9
Total Pumping Expenses	113,838	
WATER TREATMENT EXPENSES		
Operation Labor (630)	30,978	10
Chemicals (631)	54,910	11
Operation Supplies and Expenses (632)	154	12
Maintenance of Water Treatment Plant (635)	19,123	13
Total Water Treatment Expenses	105,165	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,007	14
Operation Supplies and Expenses (641)	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	64,926	17
Maintenance of Services (652)	10,848	18
Maintenance of Meters (653)	13,538	19
Maintenance of Hydrants (654)	6,808	20
Maintenance of Other Plant (655)	12,560	21
Total Transmission and Distribution Expenses	110,687	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	2,976	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,976	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,950	27
Office Supplies and Expenses (921)	7,896	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,498	30
Property Insurance (924)	13,000	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	52,059	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	5,189	35
Transportation Expenses (933)	2,149	36
Maintenance of General Plant (935)	26,619	37
Total Administrative and General Expenses	126,360	
Total Operation and Maintenance Expenses	459,026	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		74,036	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,562	2
Net property tax equivalent		72,474	
Social Security		10,315	3
PSC Remainder Assessment		843	4
Other (specify): NONE			5
Total tax expense		83,632	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241000				3
County tax rate	mills		5.752100				4
Local tax rate	mills		9.869900				5
School tax rate	mills		12.183100				6
Voc. school tax rate	mills		2.182100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.228200				10
Less: state credit	mills		2.020300				11
Net tax rate	mills		28.207900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.869900				14
Combined School Tax Rate	mills		14.365200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.235100				17
Total Tax Rate	mills		30.228200				18
Ratio of Local and School Tax to Total	dec.		0.801738				19
Total tax net of state credit	mills		28.207900				20
Net Local and School Tax Rate	mills		22.615348				21
Utility Plant, Jan. 1	\$	3,853,267	3,853,267				22
Materials & Supplies	\$	6,012	6,012				23
Subtotal	\$	3,859,279	3,859,279				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,859,279	3,859,279				26
Assessment Ratio	dec.		0.830054				27
Assessed Value	\$	3,203,410	3,203,410				28
Net Local & School Rate	mills		22.615348				29
Tax Equiv. Computed for Current Year	\$	72,446	72,446				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	74,036					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,819	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,647		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	212,560		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	245,207	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	250,953		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	322,448		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,283		20
Total Pumping Plant	592,684	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976		23
Total Water Treatment Plant	385,976	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,819	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,647	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			212,560	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	245,207	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			250,953	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			322,448	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,283	20
Total Pumping Plant	0	0	592,684	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
Total Water Treatment Plant	0	0	385,976	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	186,304		26
Transmission and Distribution Mains (343)	1,897,953	19,848	27
Fire Mains (344)	0		28
Services (345)	270,987	3,445	29
Meters (346)	166,423	14,772	30
Hydrants (348)	140,378	1,819	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,662,195	39,884	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,540		35
Computer Equipment (391.1)	18,428		36
Transportation Equipment (392)	34,092		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)	0		45
Total General Plant	84,071	0	
Total utility plant in service directly assignable	3,971,952	39,884	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,971,952	39,884	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			186,304	26
Transmission and Distribution Mains (343)	6,480		1,911,321	27
Fire Mains (344)			0	28
Services (345)	120		274,312	29
Meters (346)	1,610		179,585	30
Hydrants (348)	500		141,697	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	8,710	0	2,693,369	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,540	35
Computer Equipment (391.1)			18,428	36
Transportation Equipment (392)			34,092	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,891	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			23,120	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	84,071	
Total utility plant in service directly assignable	8,710	0	4,003,126	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,710	0	4,003,126	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			32,059	32,059	1
February			29,838	29,838	2
March			33,403	33,403	3
April			32,520	32,520	4
May			39,334	39,334	5
June			39,283	39,283	6
July			42,075	42,075	7
August			39,535	39,535	8
September			36,965	36,965	9
October			33,182	33,182	10
November			29,763	29,763	11
December			30,420	30,420	12
Total for year	0	0	418,377	418,377	
Less: Measured or estimated water used in main flushing and water treatment during year				26,255	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				392,122	16
Less: Water sold				361,018	17
Losses and unaccounted for				31,104	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: not complete report yet					20
Maximum gallons pumped by all methods in any one day during reporting year				1,783	21
Date of maximum: 9/7/1998					22
Cause of maximum: Normal Pumpage					23
Minimum gallons pumped by all methods in any one day during reporting year				796	24
Date of minimum: 4/26/1998					25
Total KWH used for pumping for the year				1,292,640	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
404 NORTH JOHN STREET	1	750	12	467,967	Yes	1
253 SOUTH LINCOLN	2	750	12	209,867	Yes	2
1010 FULCER AVENUE	3	750	15	515,840	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER	BOOSTER 1	BOOSTER 2	1
Location	LINCOLN	JOHN STREET	JOHN STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEIMAN	GOULDS	LAYNE	5
Year Installed	1958	1994	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,107	127	1,133	8
Pump Motor or Standby Engine Mfr	ELECTRO DYNAMIC	US MOTORS	US MOTORS	9
Year Installed	1958	1994	1966	10
Type	OTHER	OTHER	OTHER	11
Horsepower	60	40	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 3	DEEP WELL 1	DEEP WELL 2	14
Location	JOHN STREET	JOHN STREET	LINCOLN STREET	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	AMERICAN	AMERICAN	18
Year Installed	1994	1993	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,133	1,373	894	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE	22
Year Installed	1994	1966	1974	23
Type	OTHER	ELECTRIC	ELECTRIC	24
Horsepower	125	200	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP WELL 3			1
Location	FULCER AVENUE			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	AMERICAN			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,377			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1985			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 JOHN STREET	100000	2 JOHN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1924	1924	1965	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	12	142	12	10
Total capacity in gallons	100,000	100,000	230,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2 LINCOLN STREET	250000		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1948	1961		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	12	134		10
Total capacity in gallons	100,000	250,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	560	0	560	0	0	1
M	D	4.000	1,209	0	0	0	1,209	2
P	D	4.000	0	594			594	3
M	D	6.000	55,455	0	54	0	55,401	4
P	D	6.000	5,029	54	0	0	5,083	5
M	D	8.000	16,206	0	0	0	16,206	6
P	D	8.000	39,318	0	0	0	39,318	7
M	D	10.000	3,378	0	0	0	3,378	8
M	D	12.000	8,061	0	0	0	8,061	9
P	D	12.000	25,681	0	0	0	25,681	10
Total Within Municipality			154,897	648	614	0	154,931	
Total Utility			154,897	648	614	0	154,931	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,407	0	6	0	1,401		1
L	0.750	226	0	0	0	226		2
M	1.000	419	6	0	0	425		3
M	1.250	8	0	0	0	8		4
M	1.500	135	0	0	0	135		5
P	2.000	2	0	0	0	2		6
M	2.000	27	0	1	0	26		7
M	4.000	4	0	0	0	4		8
P	4.000	8	1	0	0	9		9
P	6.000	4	0	0	0	4		10
M	6.000	4	0	0	0	4		11
P	8.000	5	0	0	0	5		12
M	8.000	5	0	0	0	5		13
P	10.000	2	0	0	0	2		14
M	12.000	1	0	0	0	1		15
P	12.000	5	0	0	0	5		16
Total Utility		2,262	7	7	0	2,262	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,169	222	201	0	2,190	238	1
0.750	45	4	2	0	47	10	2
1.000	22	7	4	0	25	8	3
1.500	43	7	5	0	45	16	4
2.000	10	1	0	0	11	3	5
3.000	4	0	0	0	4	0	6
4.000	7	0	0	0	7	2	7
6.000	1	0	0	0	1	1	8
Total:	2,301	241	212	0	2,330	278	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,102	74	3	2	0	9	2,190	1
0.750	31	10	0	4	0	2	47	2
1.000	2	10	3	7	0	3	25	3
1.500	17	14	4	7	0	3	45	4
2.000	0	3	3	5	0	0	11	5
3.000	0	1	1	2	0	0	4	6
4.000	0	0	2	5	0	0	7	7
6.000	0	0	1	0	0	0	1	8
Total:	2,152	112	17	32	0	17	2,330	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	243	1	1		243	2
Total Fire Hydrants	243	1	1	0	243	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	243
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	327

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

All water main additions were financed with operating revenues.
